

115TH CONGRESS  
2D SESSION

# H. R. \_\_\_\_\_

To provide for a one-time safe harbor for certain failures by individuals to pay estimated income tax.

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## IN THE HOUSE OF REPRESENTATIVES

Ms. JUDY CHU of California introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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## A BILL

To provide for a one-time safe harbor for certain failures by individuals to pay estimated income tax.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SAFE HARBOR FOR FAILURE BY INDIVIDUALS**

4 **TO PAY ESTIMATED INCOME TAX.**

5 In the case of a taxable year beginning in 2018—

6 (1) section 6654(d)(1)(B)(ii) of the Internal  
7 Revenue Code of 1986 shall be applied by sub-  
8 stituting “80 percent” for “100 percent”, and

1           (2) the table in section 6654(d)(1)(C) of such  
2           Code shall be applied by substituting “100” for  
3           “110”.